



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ARLINGTON WATER UTILITY

Principal Office: 215 PIERCE STREET
ARLINGTON, WI 53911

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHARON MILLER of
(Person responsible for accounts)

_____, ARLINGTON WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/24/1998
(Date)

ADINISTRATOR-CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARLINGTON WATER UTILITY**Utility Address:** 215 PIERCE STREET
ARLINGTON, WI 53911**When was utility organized?** 1/1/1950**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHARON L MILLER**Title:** ADMINISTRATOR-CLERK-TREASURER**Office Address:**200 COMMERCIAL STREET
P.O. BOX 207
ARLINGTON, WI 53911**Telephone:** (608) 635 - 2474**Fax Number:** (608) 635 - 8699**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE CO LLP**Title:** CPAS**Office Address:** VIRCHOW KRAUSE CO LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE CO LLP**Title:** CPAS**Office Address:** VIRCHOW KRAUSE CO LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/28/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LORIN STAVENESS**Title:** VILLAGE SUPERINTENDENT**Office Address:**215 PIERCE STREET
ARLINGTON, WI 53911**Telephone:** (608) 635 - 4781**Fax Number:** (608) 635 - 8699**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:DAVID QUALLE
CARL RASMUSSEN
TODD RUF
ROGER SOPHA
JUDY TRAUT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	37,177	36,254	1
Operating Expenses:			
Operation and Maintenance Expense (401)	25,036	31,708	2
Depreciation Expense (403)	5,509	5,267	3
Amortization Expense (404)	0		4
Taxes (408)	5,485	4,850	5
Total Operating Expenses	36,030	41,825	
Net Operating Income	1,147	(5,571)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	1,147	(5,571)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,757	3,107	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	2,757	3,107	
Total Income	3,904	(2,464)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,904	(2,464)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	99	180	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	99	180	
Net Income	3,805	(2,644)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,161	49,805	19
Balance Transferred from Income (433)	3,805	(2,644)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	50,966	47,161	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
interest on investments	2,757	4
Total (Acct. 419):	2,757	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	37,177	0	0	0	37,177	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	37,177	0	0	0	37,177	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	287,861	275,922	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	93,813	88,176	2
Net Utility Plant	194,048	187,746	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,943	365	8
Temporary Cash Investments (132)	49,372	46,284	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	7,251	6,825	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,078	1,457	14
Materials and Supplies (150)	170	251	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	63,814	55,182	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	257,862	242,928	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	29,946	29,946	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	50,966	47,161	23
Total Proprietary Capital	80,912	77,107	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0	1,593	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	1,593	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	186	1,171	28
Payables to Municipality (233)	19,790	12,464	29
Customer Deposits (235)			30
Taxes Accrued (236)	13,411	8,630	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	448	448	33
Total Current and Accrued Liabilities	33,835	22,713	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	143,115	141,515	38
Total Liabilities and Other Credits	257,862	242,928	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	287,861	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	287,861	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	93,813	0	0	0	9
Total Accumulated Provision	93,813	0	0	0	
Net Utility Plant	194,048	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	88,176				88,176	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,509				5,509	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	228				228	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,737	0	0	0	5,737	13
Debits during year						14
Book cost of plant retired	100				100	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	100	0	0	0	100	19
Balance End of Year	93,813	0	0	0	93,813	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	170	251	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>170</u>	<u>251</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	29,946	1
Changes during year (explain):		
NONE		2
Balance end of year	29,946	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FROM MUNICIPALITY	12/09/1988	12/09/1997	7.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	8,630	1
Accruals:		
Charged water department expense	5,485	2
Charged electric department expense		3
Charged sewer department expense	79	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,564	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	733	7
PSC Remainder Assessment	50	8
Other (explain):		
NONE		9
Total payments and other debits	783	
Balance end of year	13,411	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE		99	99	0	2
Subtotal	0	99	99	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	99	99	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	141,515					141,515	1
Add credits during year:							
For Services	1,600					1,600	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	143,115	0	0	0	0	143,115	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,251	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,251	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	1,254	12
TAX ROLL	926	13
EXPENSES PAID BY WATER FOR GENERAL FUND	523	14
RECEIVABLE FROM SEWER UTILITY	2,375	15
Total (Acct. 145):	5,078	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES & FRINGES	6,700	19
INSURANCE EXPENSE	3,805	20
EXPENSES PAID BY GENERAL FUND FOR WATER UTILITY	5,613	21
CONSTRUCTION COSTS PAID BY GENERAL FUND	3,672	22
Total (Acct. 233):	19,790	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	281,891	0	0	0	281,891	1
Materials and Supplies	210	0	0	0	210	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	90,994	0	0	0	90,994	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	142,315	0	0	0	142,315	6
Other (specify):						
NONE					0	7
Average Net Rate Base	48,792	0	0	0	48,792	
Net Operating Income	1,147	0	0	0	1,147	8
Net Operating Income as a percent of						
Average Net Rate Base	2.35%	N/A	N/A	N/A	2.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	29,946	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	49,063	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	79,009	
Net Income		
Net Income	3,805	5
Percent Return on Proprietary Capital	4.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

WATER MAIN EXTENSION TO PROPOSED WATER TOWER SITE

4. Estimated changes in revenues due to rate changes.

3% SIMPLIFIED RATE INCREASE IN EFFECT FOR HALF OF THE YEAR

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

3% SRC APPROVED IN MAY 1997.
EFFECTIVE DATE JUNE 27, 1997

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed and edited by PSC staff. Outstanding edits to be written: 1) 0 meters tested, 2) 4 services added and \$1,600 contributed to 271, but Cz-1 is \$1,000 for 3/4 or 1" service and 3) changes made to 1997 report. 3/30/98 ele

July 14, 1998

Ms. Sharon Miller, Clerk
Arlington Water Utility
P.O. Box 207
Arlington, WI 53911-0207

1997 Analytical Review DWCCA-0240-PJL

Dear Ms. Miller:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that while your rate schedule CZ-1 authorizes a charge of \$1,000 for a ¾ or 1 inch service, you report 4 1" services added during the year in column (d) of the services schedule on page W-15 and just \$1,600 for contributions in aid of construction for services on line 2 on page F-17. Please explain.
2. During our review of the meters schedule on page W-16 we noted that the end of year numbers for column (f) were reported in column (g) on our copy. Please provide a corrected copy of page W-16 which includes the number of meters tested during the year in column (g).
3. Please provide the description, column (a), for the advance from the municipality reported on line 6 of the Interest Accrued schedule on page F-16.
4. Please provide the details for columns (c), (d) and (e) for well number 1 on line 1 of the Sources of Water Supply - Ground Waters schedule on page W-11.
5. Please provide a completed copy of the Reservoirs, Standpipes & Water Treatment schedule on page W-13.
6. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of

FINANCIAL SECTION FOOTNOTES

your annual report. Please confirm these changes or indicate the necessary corrections:

Page

Lines

Column

Reported As

Should Be

W-7 1 d Blank Columbia

W-8 40 b & c Blank

W-14 1, 4 & 5 a CI & DI M*

W-14 1 d & h 5,645 15,548**

W-14 2 & 3 all Blank**

W-15 4 a C

M***

W-16 2 f Blank

245

W-16 4 f Blank

2

W-16 Total f Blank

247

*see head note 2

** to combine mains of the same material, function & diameter

***see head note 5

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

Pjl:mlo:W:\COMPL\LEEGE\0240 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		36,900	1
Total Sales of Water		36,900	
Other Operating Revenues			
Forfeited Discounts (470)		109	2
Other Water Revenues (474)		168	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		277	
Total Operating Revenues		37,177	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		13,108	5
General Operating Expenses (680-690)		11,928	6
Total Operation and Maintenance Expenses		25,036	
Other Operating Expenses			
Depreciation Expense (403)		5,509	7
Amortization Expense (404)			8
Taxes (408)		5,485	9
Total Other Operating Expenses		10,994	
Total Operating Expenses		36,030	
NET OPERATING INCOME		1,147	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	218	10,579	23,429	4
Commercial	16	1,187	2,328	5
Industrial	1	40	67	6
Total Metered Sales to General Customers (461)	235	11,806	25,824	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,507	8
Other Sales to Public Authorities (464)	3	329	569	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	239	12,135	36,900	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,507	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,507	
Forfeited Discounts (470):		
Customer late payment charges	109	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	109	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	168	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	168	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,521	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,952	3
Chemicals (630)	339	4
Supplies and Expenses (640)	1,764	5
Repairs of Water Plant (650)	4,532	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,108	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,063	8
Office Supplies and Expenses (681)	446	9
Outside Services Employed (682)	3,137	10
Insurance Expense (684)	1,742	11
Employees Pensions and Benefits (686)	1,287	12
Regulatory Commission Expenses (688)	178	13
Miscellaneous General Expenses (689)	75	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,928	
Total Operation and Maintenance Expenses	25,036	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		4,781	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		79	2
Net property tax equivalent		4,702	
Social Security		733	3
PSC Remainder Assessment		50	4
Other (specify): NONE			5
Total tax expense		5,485	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237000				3
County tax rate	mills		4.521000				4
Local tax rate	mills		6.684000				5
School tax rate	mills		10.415000				6
Voc. school tax rate	mills		1.765000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.622000				10
Less: state credit	mills		1.953000				11
Net tax rate	mills		21.669000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.684000				14
Combined School Tax Rate	mills		12.180000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.864000				17
Total Tax Rate	mills		23.622000				18
Ratio of Local and School Tax to Total	dec.		0.798578				19
Total tax net of state credit	mills		21.669000				20
Net Local and School Tax Rate	mills		17.304378				21
Utility Plant, Jan. 1	\$	275,922	275,922				22
Materials & Supplies	\$	251	251				23
Subtotal	\$	276,173	276,173				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	276,173	276,173				26
Assessment Ratio	dec.		0.843260				27
Assessed Value	\$	232,886	232,886				28
Net Local & School Rate	mills		17.304378				29
Tax Equiv. Computed for Current Year	\$	4,030	4,030				30
Tax Equivalent per 1994 PSC Report	\$	4,781					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,781					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	21,054		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	21,054	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	3,447		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	4,390		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	7,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,791		23
Total Water Treatment Plant	1,791	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			21,054	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,054	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,447	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			4,390	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	7,837	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,791	23
Total Water Treatment Plant	0	0	1,791	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,524		26
Transmission and Distribution Mains (343)	138,714	6,837	27
Fire Mains (344)			28
Services (345)	34,790	1,600	29
Meters (346)	10,878	1,102	30
Hydrants (348)	18,204	2,500	31
Other Transmission and Distribution Plant (349)	36,923		32
Total Transmission and Distribution Plant	242,033	12,039	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	50		35
Computer Equipment (372.1)	2,545		36
Transportation Equipment (373)			37
Other General Equipment (379)	612		38
Other Tangible Property (390)			39
Total General Plant	3,207	0	
Total utility plant in service directly assignable	275,922	12,039	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	275,922	12,039	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,524	26
Transmission and Distribution Mains (343)			145,551	27
Fire Mains (344)			0	28
Services (345)			36,390	29
Meters (346)	100		11,880	30
Hydrants (348)			20,704	31
Other Transmission and Distribution Plant (349)			36,923	32
Total Transmission and Distribution Plant	100	0	253,972	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			50	35
Computer Equipment (372.1)			2,545	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			612	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	3,207	
Total utility plant in service directly assignable	100	0	287,861	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	100	0	287,861	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,165	1,165	1
February			1,015	1,015	2
March			1,117	1,117	3
April			1,113	1,113	4
May			1,213	1,213	5
June			1,345	1,345	6
July			1,119	1,119	7
August			1,209	1,209	8
September			1,112	1,112	9
October			1,153	1,153	10
November			1,130	1,130	11
December			1,139	1,139	12
Total for year	0	0	13,830	13,830	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				13,830	16
Less: Water sold				12,135	17
Losses and unaccounted for				1,695	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				127,300	21
Date of maximum: 6/18/1997					22
Cause of maximum:					23
SILO FIRE					
Minimum gallons pumped by all methods in any one day during reporting year				890	24
Date of minimum: 5/7/1997					25
Total KWH used for pumping for the year				29,706	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
215 PIERCE	1	449	18	500,000	No	1
215 PIERCE	2	449	18	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2		1
Location	215 PIERCE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	PIERLESS		5
Year Installed	1984		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	335		8
Pump Motor or Standby Engine Mfr	WORTHINGTON		9 10
Year Installed	1984		11
Type	ELECTRIC		12
Horsepower	350		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1949		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	1		7
Total capacity in gallons	18,700		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	15,548				15,548
M	D	10.000	943				943
M	D	12.000	20	54			74
Total Within Municipality			16,511	54	0	0	16,565
Total Utility			16,511	54	0	0	16,565

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	184				184	9	1
M	1.000	37	4			41		2
Total Utility		221	4	0	0	225	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	239	18	4	(8)	245		1
1.000	2				2		2
Total:	241	18	4	(8)	247	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	215	15	1	1	1	12	245	1
1.000		1		1			2	2
Total:	215	16	1	2	1	12	247	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	32	1			33	2
Total Fire Hydrants	32	1	0	0	33	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	20
Number of distribution system valves end of year:	38
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

NONE